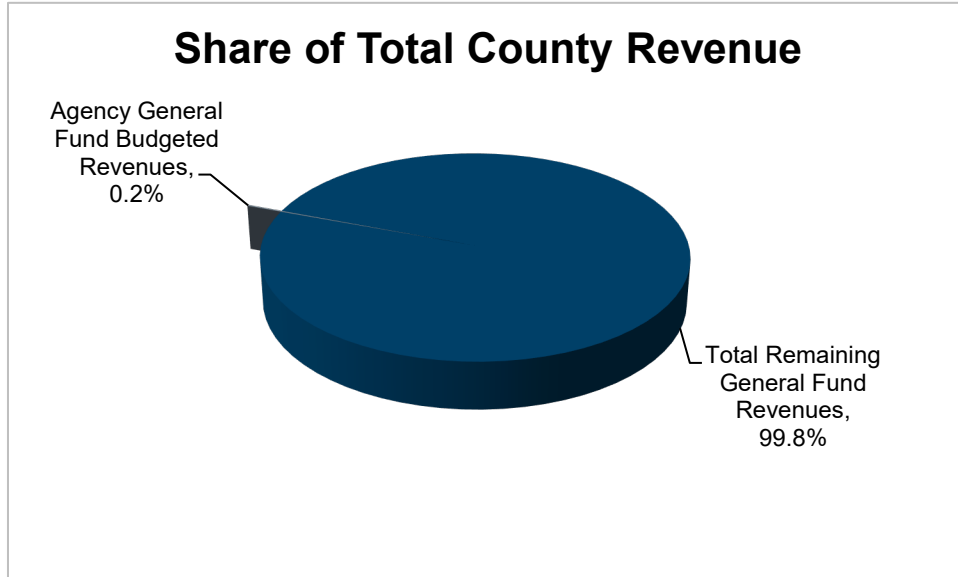
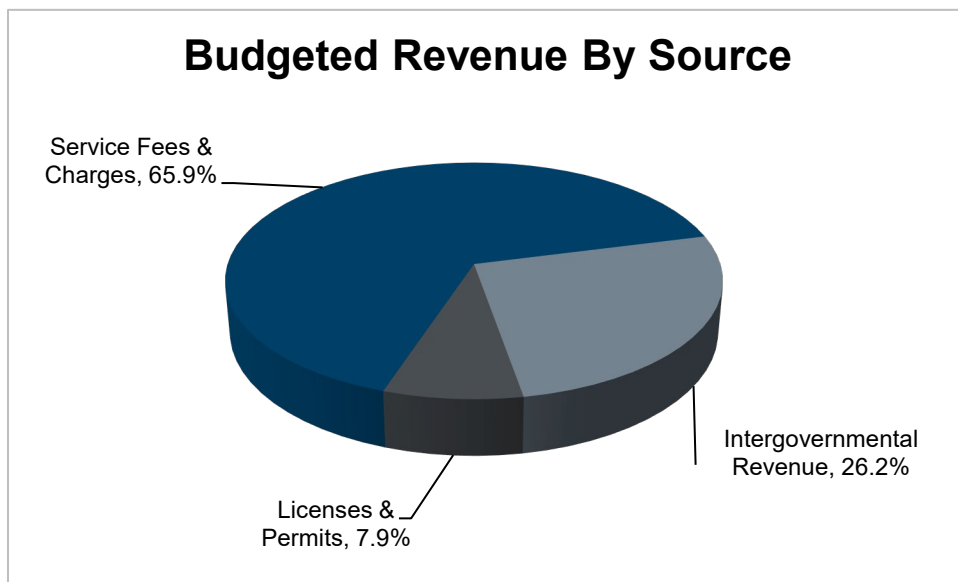


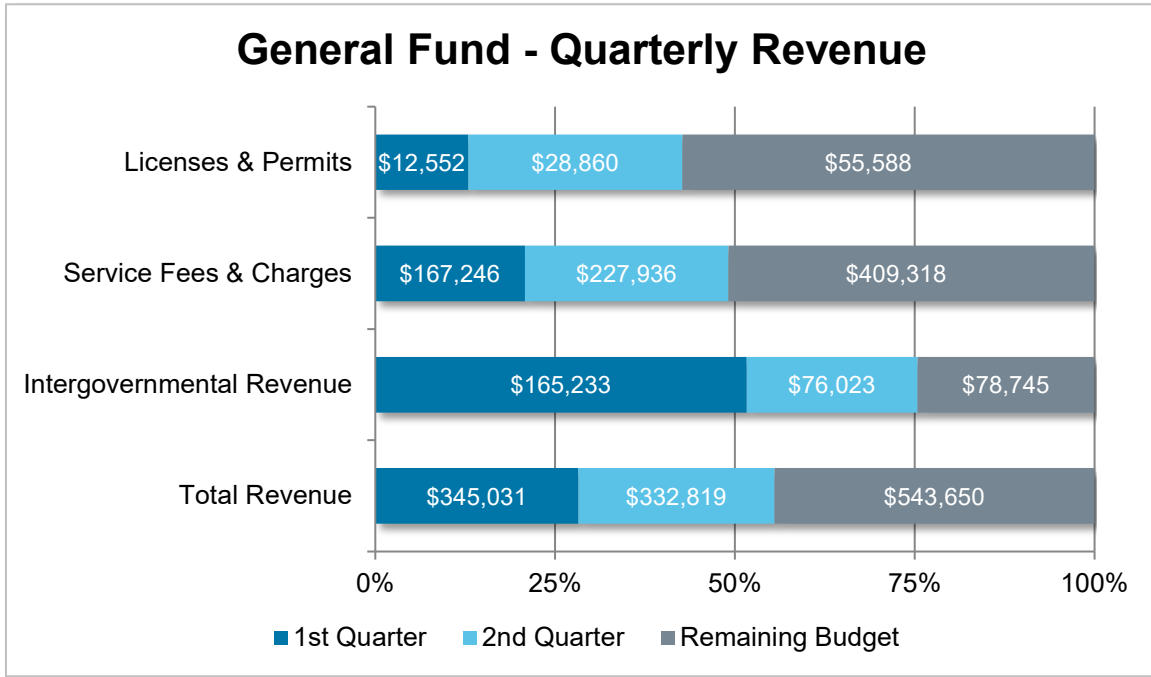
General Fund – Revenue Analysis



- The General Fund revenue for the Probate Court is estimated to be **\$1,221,500** for 2024, which is **0.2%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Probate Court are court filing fees that are mandated by section 2101.16 of the Revised Code and state reimbursement for mental health hearings. Section 5122.43 of the Revised Code authorizes reimbursement for certain county Probate Court costs and proceedings expenses held under Chapter 5122 by the Ohio Department of Mental Health and Addiction Services (OhioMHAS).



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$256,476	\$507,039	\$329,224	\$269,270	\$763,515	\$1,362,009
Current Year	\$345,031	\$332,819			\$677,850	\$1,221,500

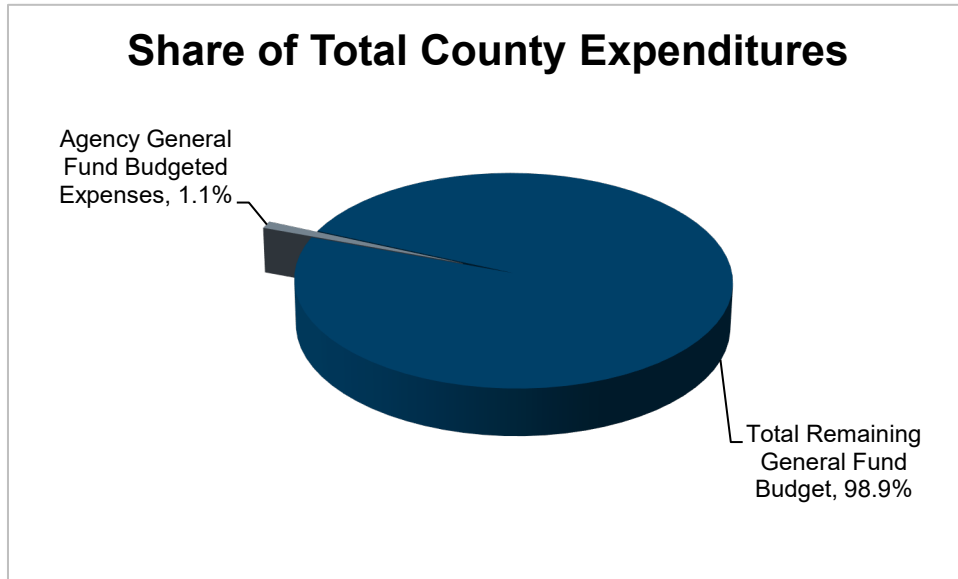
\*Current year total represents revised budget.

- YTD revenue of **\$677,850** represents **55.5%** of the budgeted amount for the year. The change from the prior year is due to the timing related to case fees and the state reimbursement for mental health hearings from OhioMHAS.

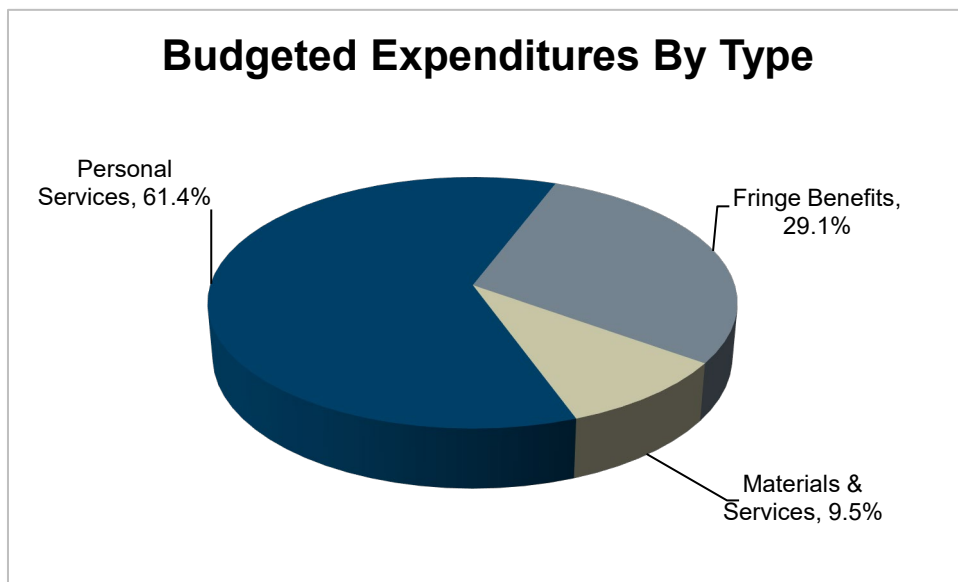
### General Fund – Significant Revenue Sources

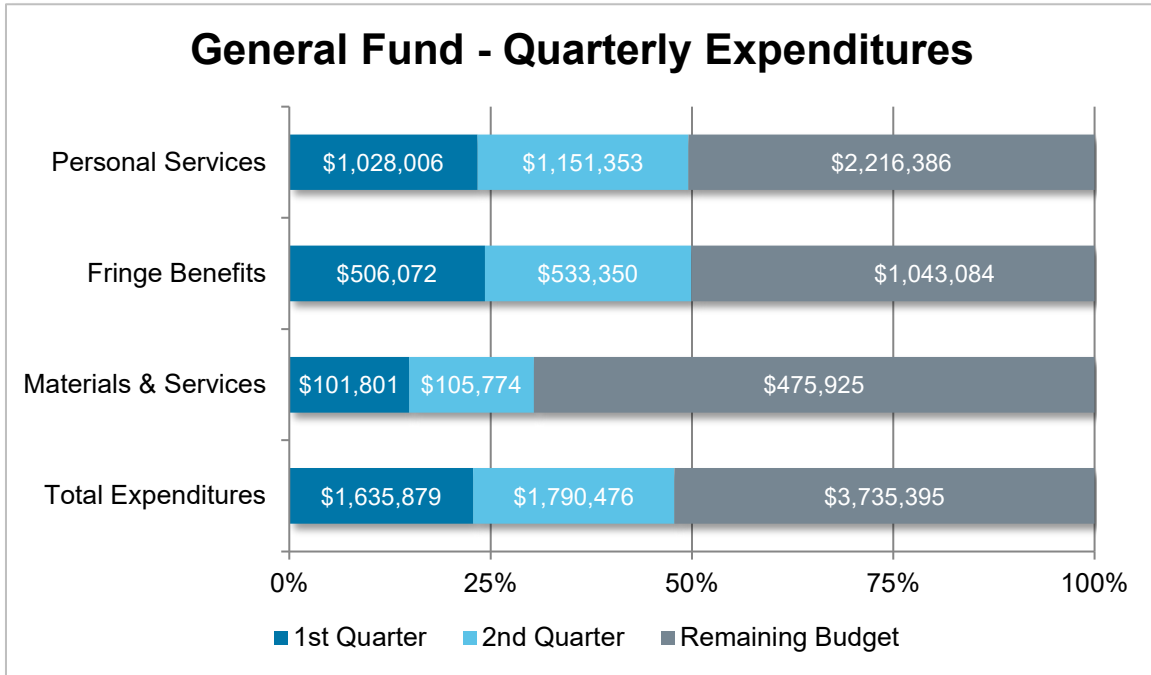
Description	Budget Category	YTD Amount	% of YTD Revenue
Fees - General	Service Fees & Charges	\$377,879	55.7%
Attorney/Magistrate Fees	Intergovernmental Revenue	\$232,488	34.3%
Licenses	Licenses & Permits	\$41,412	6.1%
Civil Process Fees	Service Fees & Charges	\$17,303	2.6%
Public Defender Reimbursement	Intergovernmental Revenue	\$8,768	1.3%

### General Fund – Expenditure Analysis



- The General Fund expenditures for the Probate Court are estimated to be **\$7,161,750** for 2024, which is **1.1%** of the total budgeted expenditures for the General Fund.





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,466,497	\$1,656,990	\$1,513,111	\$1,697,375	\$3,123,487	\$6,333,973
Current Year	\$1,635,879	\$1,790,476			\$3,426,355	\$7,161,750

\*Current year total represents revised budget.

- YTD expenditures of **\$3,426,355** represent **47.8%** of the budgeted amount for the year. The change from the prior year is primarily due to higher salaries, healthcare costs, and OPERS contribution, which are partially offset by lower than anticipated Court/Special Trial Expenses.

### General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Court/Special Trial Expenses	Materials & Services	\$155,948	4.6%
IT Consultants	Materials & Services	\$13,081	0.4%
Appointed Counsel	Materials & Services	\$8,643	0.3%
Furniture/Appliances	Materials & Services	\$6,209	0.2%
Interpreters	Materials & Services	\$4,955	0.1%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,014,402	\$1,028,006	101.3%
2 <sup>nd</sup> Quarter	\$1,183,470	\$1,151,353	97.3%
3 <sup>rd</sup> Quarter	\$1,014,402		
4 <sup>th</sup> Quarter	\$1,183,470		
<b>Total</b>	<b>\$4,395,744</b>	<b>\$2,179,358</b>	<b>49.6%</b>

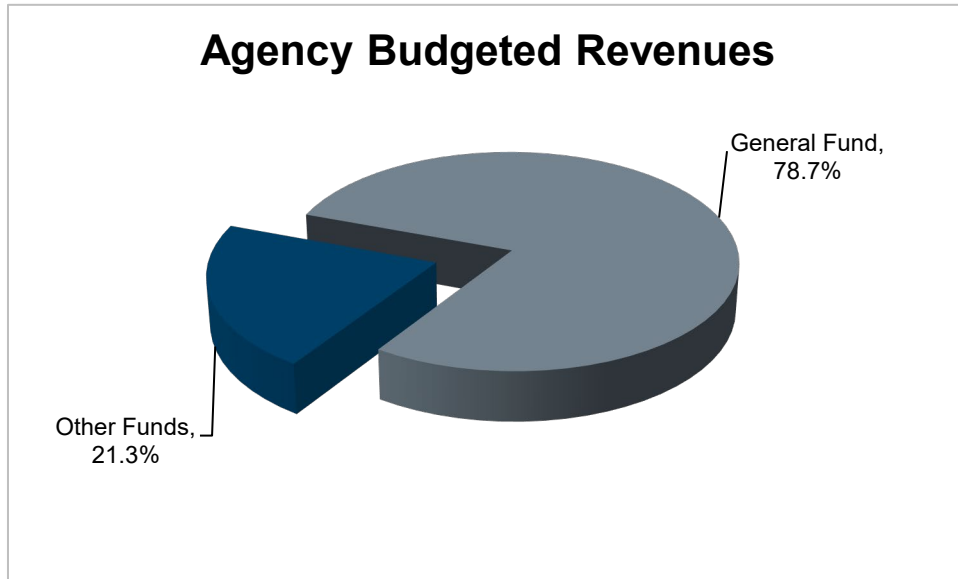
- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the first half of the year.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$2,143,186	98.3%
Termination Payouts	\$36,173	1.7%
Overtime	\$0	0.0%
Other Personal Services	\$0	0.0%

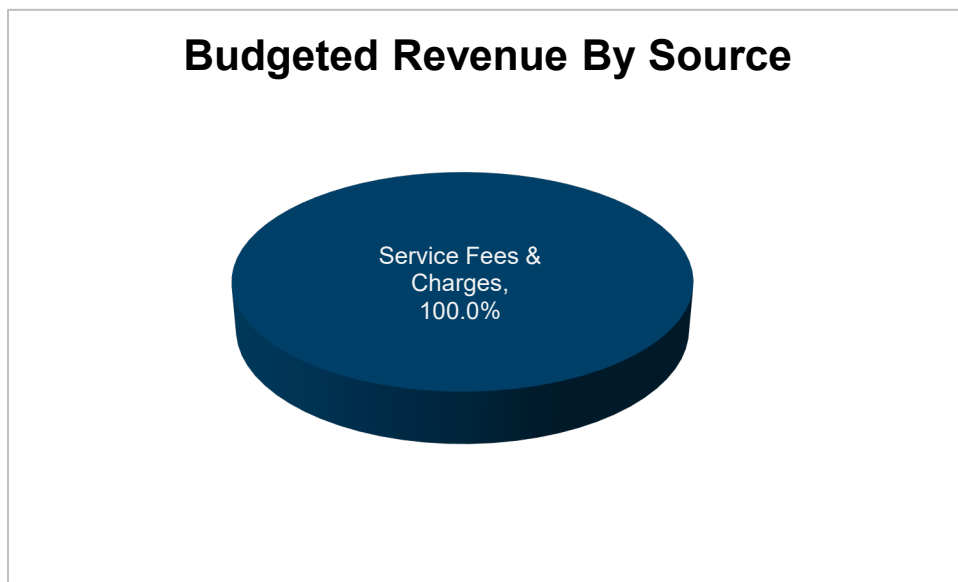
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$197,036	Transfer from Reserves	Non-Bargaining Increase

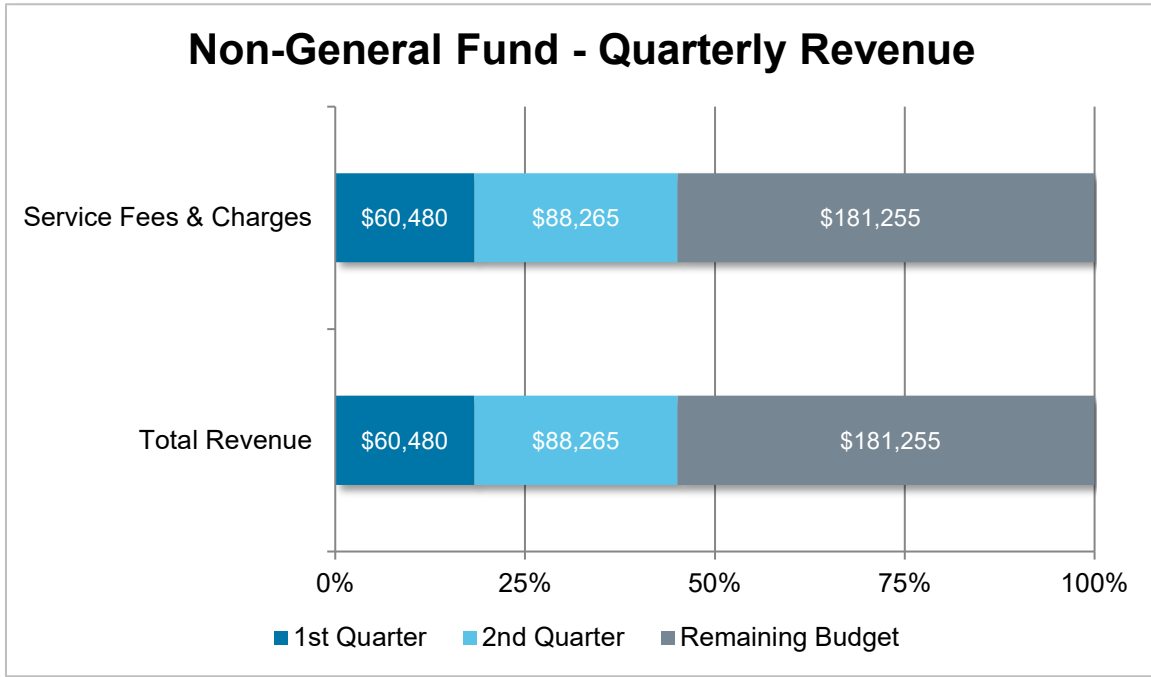
### Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Probate Court is estimated to be **\$330,000** for 2024, which is **21.3%** of the total budgeted revenue for the Probate Court.



- The main sources of non-general fund revenue for the Probate Court are filing fees collected in the Computerization Fund (Fund 2019) and fees collected in the Special Projects Fund (Fund 2145) per section 2303.201(E)(1) of the Revised Code for actions and proceedings within the Court’s jurisdiction.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$73,075	\$110,885	\$91,170	\$74,760	\$183,960	\$349,890
Current Year	\$60,480	\$88,265			\$148,745	\$330,000

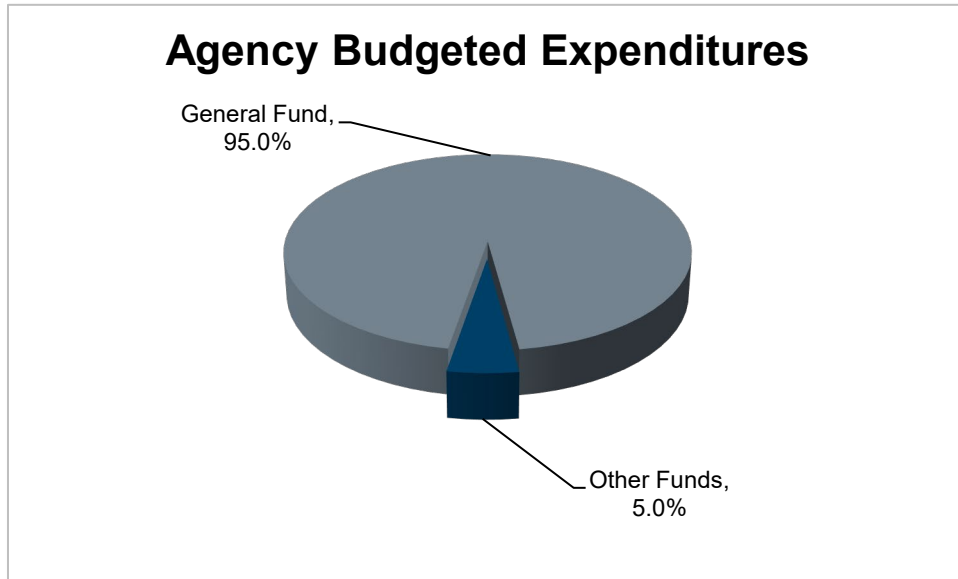
*\*Current year total represents revised budget.*

- YTD revenue of **\$148,745** represents **45.1%** of the budgeted amount for the year. The change from the prior year is primarily due to lower than anticipated receipt of filing fees and special project fees.

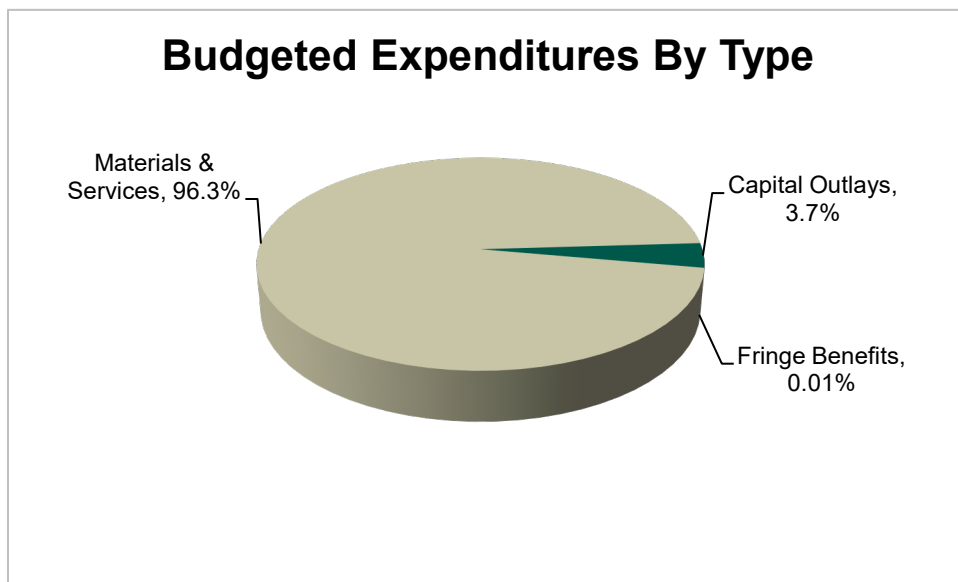
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
General Fees	Service Fees & Charges	\$75,155	50.5%
Court Computerization Fees	Service Fees & Charges	\$73,590	49.5%

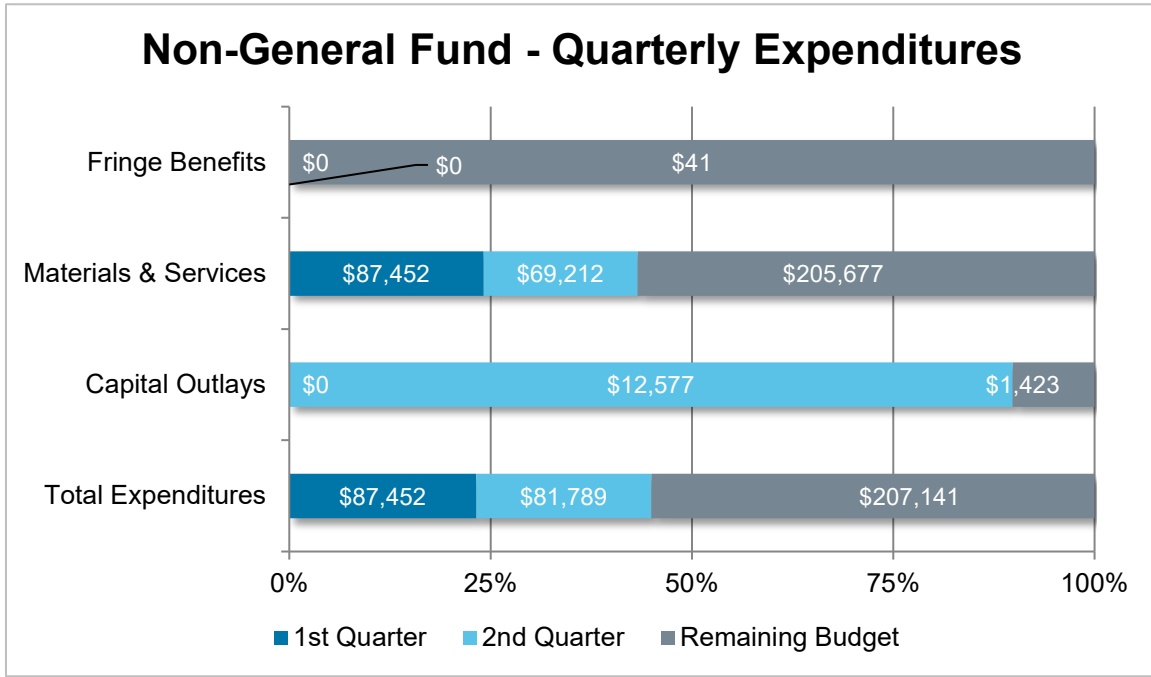
### Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Probate Court are estimated to be **\$376,382** for 2024, which is **5.0%** of the total budgeted expenditures for the Probate Court.







Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$60,451	\$94,887	\$87,251	\$55,352	\$155,338	\$297,941
Current Year	\$87,452	\$81,789			\$169,241	\$376,382

\*Current year total represents revised budget.

- YTD expenditures of **\$169,241** represent **45.0%** of the budgeted amount for the year. The change from the prior year is primarily due to the purchase of computers, IT Microsoft Licenses, and capital hardware.

### Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
IT Computer Stations	Materials & Services	\$38,150	22.5%
IT Microsoft Licenses	Materials & Services	\$37,422	22.1%
IT Software Subscription	Materials & Services	\$34,381	20.3%
Legal Consultants	Materials & Services	\$32,340	19.1%
IT Capital Hardware	Materials & Services	\$12,577	7.4%

### Non-General Fund – Personal Services Analysis

- All the Personal Services expenditures for the Probate Court are within the General Fund.

### Non-General Fund – Budget Corrective Items - Approved

- There have been no approved budget adjustments to date.